DR 0173 (08/25/05) WEB
COLORADO DEPARTMENT OF REVENUE
DENVER COLORADO 80261-0013
(303) 238-SERV (7378)
www.taxcolorado.com

RETAILER'S USE TAX RETURN

Retailer's Use tax should be collected on all sales to Colorado purchasers by out of state vendors who do not maintain a Colorado business location.

RTD (Regional Transportation District), CD (Scientific and Cultural District), FD (Football District) use taxes must be paid if the sales are made to businesses located within the boundaries of the Districts. The Districts are comprised of the counties of Denver, Jefferson, Boulder, and parts of Adams, Douglas and Arapahoe. The FD also includes an area in Douglas County that includes Park Meadows Mall. Note: The Baseball District tax ended December 31, 2000. However, if you currently have a lease or credit sale that you collect and report the Baseball district tax on each monthly payment, you must continue to collect the Baseball District tax on those monthly payments made after December 31, 2000. If you enter into a new lease or credit sale on or after January 1, 2001, the Football District tax will apply rather than the Baseball District tax.

RTA (Rural Transportation Authority) use tax must be paid if the sales are made to businesses located within the boundaries of either the Roaring Fork RTA district and/or the Pikes Peak RTA district.

The **Roaring Fork RTA district** is comprised of only the towns of Basalt, Carbondale, Glenwood Springs and (effective 01/01/05) New Castle.

The **Pikes Peak RTA district** is comprised of only the towns of Colorado Springs, Green Mountain Falls, Manitou Springs and unincorporated areas of El Paso County.

Important Changes in filing the Retailer's Use Tax Return:

A separate return must now be filed for each RTA (Rural Transportation Authority) district use tax reported.

To report use tax in both the Roaring Fork RTA district and the Pikes Peak RTA district, you will complete and send in three pages instead of one for the filing period.

One return is to report the BD,CD,FD,RTD AND STATE use taxes. The RTA column is left blank.

On a separate return report the *sum total* Roaring Fork RTA district use tax in the first column of the form (remittance coupon) *if you owe tax for this RTA district*. If you do not owe use tax for this filing period, enter zero(s) on every line in the RTA column. Write in "Roaring Fork" on the line above the first column labeled: **RTA**______. Use the schedule on page 4 to compute the total Roaring Fork RTA use tax. The other columns are left blank.

On a separate return report the Pikes Peak RTA district use tax in the first column of the form (remittance coupon) *if you owe tax for this RTA district*. If you do not owe use tax for this filing period, enter zero(s) on every line in the RTA column. Write in "Pikes Peak" on the line above the first column labeled: RTA______. The use tax rate for Pikes Peak RTA is .0100. The other columns are left blank.

Complete and send in all three pages. One check can be remitted for all three returns. You must file these three returns at this time by the due date, which is the 20th of the month following the filing period.

In the future, all three pages of this return will automatically be sent to you and **MUST** be filed unless you notify the Department of Revenue that you do not anticipate having any sales in one or both of the RTA districts, and are not liable for Colorado retailer's use tax in the specific RTA district.

- Line 1: Enter the total amount of money received from all sales and services, including taxable and nontaxable sales and collections of bad debts previously deducted. Do not include the amount of sales tax collected.
- **Line 2A&B:** Enter the amount of deductions from the worksheet on the third page of the form.
- Line 3: The net sales amount must be entered in each column. If you have a zero return, use our Retailer's Use Tax ZeroFile service at www.taxcolorado.com under "Electronic Filing Options."

Retailer's Use Tax ZeroFile - Use our ZeroFile service to safely and easily file state and state-collected (RTD/CD/FD in the Denver areas and the Rural Transportation Authorities in other areas of the state) local retailer's use tax when there is zero net sales (line 3 of form DR 0173) and no tax due. Avoid non-filer notices and skip the paper return!

- **Line 3A:** Enter the amount of sales delivered out of each jurisdiction taxing area.
- **Line 3B:** Enter the total amount of state exemptions and any applicable local exemptions. For specific information about sales tax exemptions, consult with a tax professional.
- Line 4: Enter net taxable sales. Subtract the total lines 3A and 3B from line 3 in each column. The net taxable sales amount must be entered in each column.

Line 5: Enter amount of tax for each type of tax collected.

Multiply the amount of line 4 by the applicable tax rates which are printed below line 4.

Line 6: Enter the amount of excess tax collected.

Line 7: Add lines 5 and 6.

Line 8A: Service fee rate. If this rate is not shown, see Colorado Sales/Use Tax rates (DRP 1002) to determine appropriate rate.

Line 8B: Enter deduction for service (vendor's) fee allowed to the seller for each applicable tax. Multiply line 7 by the applicable service fee rate shown in each column. This deduction is only allowed if the complete return is filed and the tax is paid on or before the due date.

Penalty and interest are due if you make a late payment. The penalty is 10% of the tax due. Interest and penalty interest must be computed using the current statutory rate, which is printed on the return.

All entries of taxes on the use tax return must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must reflect actual tax amounts and only the totals appearing on this tax return are rounded.

You will still collect and keep track of exact amounts of use tax. It is only when you fill out your return that you round the numbers you are reporting. Your use tax remittance must not differ from the exact amount of tax collected by more than 50 cents. A return must be filed and you must enter 0 (zero) even if the tax is (zero).

A copy of this return and records of both purchases and sales, including sales invoices and purchase orders, must be retained for a period of three years. The burden of proof for exempt sales rests with the vendor. Retain copies of sales tax reports. Records must be open for inspection by authorized representatives of the Executive Director, Department of Revenue.

All sums of money paid by the purchaser to the retailer as taxes shall be and remain public money, as property of the taxing jurisdictions. Unremitted taxes may be claimed at any time and vendors should always maintain sufficient records to prove they have remitted all collections.

This return, together with remittance by check, draft, or money order made payable to the Colorado Department of Revenue, must be filed with the Department of Revenue, Denver CO 80261-0013, on or before the 20th day of the month following close of the taxable period. Quarterly returns must be filed on or before the 20th day of January, April, July and October. Mailed returns must be postmarked the 20th day of the month, or prior thereto. EFT payments must be made by the same due dates.

Any questions regarding the preparation of your return may be directed in writing to: Department of Revenue, Denver CO 80261-0013, or by telephone: (303) 238-SERV (7378).



Colorado Department of Revenue Tax Forms, Information and E-Services

E - Services for Business

The following services are centrally accessible at www.taxcolorado.com under "Online Services."

Electronic Payment

Under "Electronic Filing Services,"

- ⇔ Sales Tax ZeroFile
- Wage Withholding Tax ZeroFile
- ⇔ Retailer's Use Tax ZeroFile

Under "Sales Tax Information,"

- Sales Tax Account History
- Sales Tax License Verification
- ⇒ Retailers' Sales Tax rates

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RETAILER'S USE TAX RETURN

- DO NOT REPORT RTA (Rural Transportation Authority) USE TAX ON THE SAME RETURN (remittance coupon) AS STATE AND RTD/CD/FD OR BD USE TAX. USE A SEPARATE FORM.
- A SEPARATE RETURN (remittance coupon) MUST BE FILED FOR EACH RTA DISTRICT IN WHICH USE TAX IS DUE. (see instructions in red on page 1)
- PENALTY AND INTEREST ARE DUE IF NOT FILED ON OR BEFORE DUE DATE.
- RETURN MUST BE FILED EVEN IF NO TAX IS DUE.
- INCLUDE ACCOUNT NUMBER ON CHECK. MAKE CHECK PAYABLE TO: COLORADO DEPARTMENT OF REVENUE.

See Form Below

DETACH FORM ON THIS LINE

MAIL COMPLETED FORM WITH PAYMENT TO THE COLORADO DEPARTMENT OF REVENUE, DENVER CO 80261-0013

PERJURY IN THE 2ND DEGREE. Date		F	Phone	()				Signature					
Name				1. Gross Sale	s and	l Services (include	bad	debts, previously de	educ	ted) • ((1-6)		
Due Date				2. Deductions:	A	. Sales to other lice	ensed	I dealers, for resale		● (2-6)		00	17
Acct Peri	od			0260-10	2 в	. Other deduction	ıs (fro	om line 6 on page 4)			00] 1 /
								OTAL (add lines 2A					
	R ⁻	TA		BD		FD		CD		RTD		STATE	
3. NET SALES (line 1 minus line 2C)			00		00		00		00		00		00
A. sales out of taxing area			00		00		00		00		00		00
B. exemptions (list on page 4)			00		00		00		00		00		00
4. Net taxable sales (line 3 minus A & B)		-1)	00	(4-2)	00	(4-3)	00	(4-4)	00	(4-5)	00	(4-6)	00
TAX R.	- 1			.001		.001		.001		.0100		.029	
5. Amount of sales tax	- 1		00		00		00		00		00		00
6. Excess tax collected		-1)	00	(6-2)	00	(6-3)	00	(6-4)	00	(6-5)	00	(6-6)	00
7. Total (add lines 5 & 6)			00		00		00		00		00		00
8. A. Service fee rate		NOT		.0333		.0333		.0333		.0333		.0333	
B. Service fee allowed vendor	1 4 1	PPLICABLE	00	(8-2)	00	(8-3)	00	(8-4)	00	(8-5)	00	(8-6)	00
(only if paid on or before due date) 9. Sales Tax Due (line 7 minus line 8B)			00	(9-2)	_	(9-3)	_	 	00	(9-5)	00	(9-6)	00
10. Penalty: 0.10 times line 9			_	(10-2)		(10-3)	_			(10-5)	00	(10-6)	00
.0066 11. Monthly prime interest rate times line 9.				(11-2)	1	(11-3)	_			(11-5)		(11-6)	00
12. Total each tax(add lines 9, 10 & 11)		•	00	, ,	00		00		00	· ,	00		00

ITEMIZED DEDUCTIONS AND EXEMPTIONS

1. Service Sales	\$
2. Sales to governmental agencies, religious or charitable organizations	\$
3. Sales of gasoline, cigarettes, drugs by prescription, prosthetic device, or agricultural compound	\$
4. Trade-ins for taxable resale, bad debts charge-off, returned goods, trade discounts and allowances	
where tax was paid (cash discounts are not allowed)	\$
5. Other (explain)	\$
6. TOTAL (enter on line 2B on page 3)	\$

3B. Enter total State Exemptions and applicable Local exemptions

Net sales must be itemized below	BD	FD	CD	RTD	State
1. Food (food sold through vending machines)	\$	\$	\$	\$	\$
2. Machinery	\$	\$	\$	\$	\$
3. Electricity	\$	\$	\$	\$	\$
4. Farm Equipment	\$	\$	\$	\$	\$
5. Pesticides	\$	\$	\$	\$	\$
6. Sales of low-emitting vehicles etc	\$	\$	\$	\$	\$
7. Other (explain)	\$	\$	\$	\$	\$
8. TOTAL ALL EXEMPTIONS	\$	\$	\$	\$	\$
(antar an line 2D an nage 2)			· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·

(enter on line 3B on page 3)

Enter total Applicable RTA Exemptions and applicable Local exemptions

	RTA	RTA Basalt	RTA	RTA	Total Roaring	Piles Peak
Net sales must be itemized below	, Eagle	RTA New Castle	Carbondale	Glen. Springs	Fork RTA	
1. Food (food sold through vending machines)	\$	\$	\$	\$	\$	\$
2. Machinery	\$	\$	\$	\$	\$	\$
3. Electricity	\$	\$	\$	\$	\$	\$
4. Farm Equipment	\$	\$	\$	\$	\$	\$
5. Pesticides	\$	\$	\$	\$	\$	\$
6. Sales of low-emitting vehicles etc.	\$	\$	\$	\$	\$	\$
7. Other (explain)	\$	\$	\$	\$	\$	\$
8. TOTAL ALL EXEMPTIONS	\$	\$	\$	\$	\$	\$
(enter on line 3B below)				·	·	

KEEP DOCUMENTATION FOR VERIFICATION OF THESE SALES

FOR ROARING FORK RTA ONLY

To complete this schedule - complete each applicable column. Add across to the Total Roaring Fork RTA column. Transfer these figures to the RTA column on the remittance coupon on the third page of this form. Write in "Roaring Fork" on the line above the first column labeled: RTA

A separate return (remittance coupon) must be filed to report only the Roaring Fork RTA district use tax in the first column of the form. Do not fill in the other columns labeled BD,CD, FD, RTD, STATE on this separate return.

	RTA	RTA Basalt	RTA	RTA		Total Roarir	ng
	Eagle	RTA New Castle	Carbondale	Glen. Springs		Fork RTA	
3. NET SALES (line 1 minus line 2C)	00	00	0	0	00		00
A. sales out of taxing area	00	00	0	0	00		00
B. exemptions (list on page 3)	00	00	0	0	00		00
4. Net taxable sales(line 3 minus A & B)	00	00	0	0	00		00
TAX RATE	.002	.004	.007	.006			
5. Amount of sales tax	00	00	0	0	00		00
6. Excess tax collected	00	00	0	0	00		00
7. Total (add lines 5 & 6)	00	00	0	0	00		00
8. A. Service fee rate	NOT	NOT	NOT	NOT		NOT	
B. Service fee allowed vendor	APPLICABLE 00	APPLICABLE 00	APPLICABLE 0	0 APPLICABLE	00	APPLICABLE	00
9. Sales Tax Due (line 7 minus line 8B) (100)	00	00	0	0	00		00
10.Penalty: 0.10 times line 9(200)	00	00	0	0	00		00
11.Monthly prime interest rate times line 9 .(300)	00	00	0	0	00		00
12.Total each tax (add lines 9, 10 & 11)	00	00	0	0	00	• (00

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For Pikes Peak RTA

A separate return (remittance coupon) must be filed to report only the Pikes Peak	RTA district use tax in the first column of the form.
Write in "Pikes Peak" on the line above the first column labeled: RTA	Do not fill in the other
columns labeled BD CD_ED_RTD_STATE on this separate return	

	Pikes Peak RTA
3. NET SALES (line 1 minus line 2C)	00
A. sales out of taxing area	00
B. exemptions (list on page 3)	00
4. Net taxable sales(line 3 minus A & B)	00
TAX RATE	.0100
5. Amount of sales tax	00
6. Excess tax collected	00
7. Total (add lines 5 & 6)	00
8. A. Service fee rate	NOT
B. Service fee allowed vendor	APPLICABLE 00
(only if paid on or before due date) 9. Sales Tax Due (line 7 minus line 8B)(100)	00
10.Penalty: 0.10 times line 9 (200)	00
.0066 11.Monthly prime interest rate times line 9 (300)	00
12.Total each tax (add lines 9, 10 & 11)	00

Use a separate return (remittance coupon) to file BD,CD,FD,RTD and STATE retailer's use tax. Do not report RTA use tax on the same return.